

Retention and Classification Report

Agency: Emery County (Utah). County Treasurer (341)

Emery County Courthouse
75 East Main, P.O. Box 595
Castle Dale, UT 84513

Records Officer

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| 13080 | Redemptions |
| 13082 | Tax notices |

AGENCY: Emery County (Utah). County Treasurer

SERIES: 13080

3

TITLE: Redemptions

DATES: 1982-

ARRANGEMENT: none

DESCRIPTION:

These are duplicates of certificates issued for money received in payment of delinquent real property taxes. "The county treasurer shall make the proper entry in the record of tax sales filed in the treasurer's office and issue a certificate of redemption" (UCA 59-2-1348 (1995)). Each includes account number, date issued, and serial number. Sometimes the certificate also provides owner's name, location, legal description of property, number of acres, valuation, amount of original taxes, years for which delinquent, total tax due including penalty and interest, date sold, to whom, and amount paid to redeem and date.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

AUTHORIZED: 11/16/1993

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 5 years and then destroy.

Microfilm master: Retain in State Archives permanently with authority to weed.

Microfilm duplicate: Retain in State Archives permanently with authority to weed.

APPRAISAL:

AGENCY: Emery County (Utah). County Treasurer

SERIES: 13080

TITLE: Redemptions

(continued)

PRIMARY CLASSIFICATION:

Public

AGENCY: Emery County (Utah). County Treasurer

SERIES: 13082

3

TITLE: Tax notices

DATES: 1981-

ARRANGEMENT: Chronological, thereunder by taxpayer's name

DESCRIPTION:

This file contains "duplicates" tax notices which are sent to taxpayers. They are used for reference purposes. Each notice includes "the kind and value of property assessed to the taxpayer; the street address of the property, where applicable; and the amount of tax levied" (UCA 59-2-1317(2a) (1995)). The notice shall also "set out the aggregate amount of taxes to be paid for the state, county, city, town, school, and other purposes" (UCA 59-2-1317(2) (1994)). In 2003, the office discontinued maintaining a duplicate paper copy of all tax notices and only maintains the tax notice on-line until it is superseded. The notices are backed up daily.

RETENTION:

Retain 1 year.

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 18, Item 2.

AUTHORIZED: //

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: For records beginning in 1980 through 2003. Retain in Office for 1 year and then destroy.

Microfilm master: For records beginning in 1980 through 1984. Retain in State Records Center for 1 year and then destroy.

AGENCY: Emery County (Utah). County Treasurer

SERIES: 13082

TITLE: Tax notices

(continued)

Computer data files: For records beginning in 2004 and continuing to the present. Retain in Office until superseded by current year's tax notice and then delete.

APPRAISAL:

PRIMARY CLASSIFICATION:

Public